



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

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June 28, 2000

**HONORABLE EDWIN R. MURRAY, CHAIRMAN,
AND MEMBERS OF THE LEGISLATIVE
AUDIT ADVISORY COUNCIL**
Baton Rouge, Louisiana

A representative of my office visited the Town of Vinton on June 8, 2000, to follow up on the findings reported in my office's audit resolution report dated November 24, 1998. Attachment 1 provides the disposition of those findings. In addition to the follow-up review, we reviewed another matter relating to the Town of Vinton that came to our attention.

The following describes the details of the previously reported findings, which were not corrected and another matter relating to missing items in the police department's evidence room. Management's responses to these findings are included as Attachment 2.

**Need to Improve Controls Over Traffic Tickets
and Misdemeanor Summonses**

Although there is improvement in accounting for traffic tickets, there were numerous traffic citations for which the final dispositions were not documented. For misdemeanor summonses, the numerical sequence is not accounted for and the final dispositions for numerous summonses were not documented. Good controls require that records be maintained that account for the numerical sequence and final disposition of all citations.

From our review of the *Traffic Ticket Log Book* maintained by the police department, there were 60 traffic citations with a court date prior to and including May 4, 2000, that did not have the final disposition documented. The *Misdemeanor Summonses Log Book* maintained by the police department revealed that the numerical sequence of summonses is not accounted for and the final dispositions for numerous summonses were not documented.

The police department should account for the numerical sequence of all misdemeanor summonses and document the final disposition of all citations and summonses. Management of the town should review the traffic ticket and misdemeanor summonses records monthly to ensure that this is being done.

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**Need to Improve Controls Over Utility
Accounts**

The utility accounts receivable balance in the general ledger is not reconciled with the detailed accounts receivable listing. At April 30, 2000, the general ledger balance is \$319,184, and the detailed listing of accounts receivable is \$233,971, a difference of \$85,213.

The town should reconcile the accounts receivable balances in the general ledger with the detailed listing of accounts receivable on a monthly basis.

Fixed Asset Records Should Be Complete

Detailed records of all land and buildings are not maintained. Louisiana Revised Statute 24:515(B) requires that the town maintain current itemized records of all land, buildings, improvements other than buildings, equipment, and other fixed assets purchased or otherwise acquired.

General fixed assets land and building reported in the town's September 30, 1999, financial statements were \$272,991 and \$432,936, respectively. Land reported in the proprietary fund totals \$328,950 at September 30, 1999.

The town should maintain a complete list of all town fixed assets.

**Missing Items in the Police Department's
Evidence Room**

Inadequate controls exist over confiscated weapons and drugs. Failure to maintain control over confiscated weapons and drugs increases the risk that weapons and drugs will be stolen, lost, or disposed of improperly. The following matters relating to the evidence room were noted:

- There are no formal policies and procedures in effect for recording, maintaining, and disposing of confiscated weapons or drugs.
- Complete inventory records of confiscated weapons or drugs are not maintained. Two of the three items we selected for review were not included in the inventory records.
- The evidence rooms were not organized in an orderly manner (items were stacked on top of each other). One of the police officers responsible for the evidence rooms stated that the evidence rooms were in "shambles" and "not

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organized." We observed numerous firearms with no evidence tags, many firearms with evidence tags showing confiscation in the 1970s and 1980s, and drug items in packets that were not sealed.

- The District Attorney for the Fourteenth Judicial District provided us with a list of three items that should be included as evidence and three items that should have been destroyed (no longer needed as evidence). The police officers in charge of the evidence room could not find one of the three items that should have been included in the evidence room and could not find the appropriate destruction documentation or locate the evidence for two of the three items for which destruction orders were issued by the district attorney. The evidence was still in the evidence room for one item for which the district attorney issued a destruction order.

The unaccounted for evidence includes one cigarette with 1.27 grams of marijuana, eight tablets containing alprazolam, 20.38 grams of marijuana, .33 grams of cocaine, and two rocks containing .43 grams of cocaine.

- We were informed that small quantities of drugs are destroyed by flushing them down the toilet. They said that at least two police officers witness the flushing, but nothing is kept documenting this process.

The town's auditors (Mires & Company) provided us with the results of their review of the evidence rooms, dated June 9, 2000. They selected 21 items from the evidence inventory records. Their findings included the following:

- In one instance, the drug evidence could not be found and there was no documentation that the evidence should have been destroyed (20 cookies of cocaine, one plastic baggie containing cocaine, and one scale).
- Two instances where there were destruction orders from the district attorney's office; however, there was no documentation that the drugs were destroyed. The police officers informed them that the drugs were probably flushed down the toilet (two large bags of marijuana and two rocks of cocaine).
- The evidence inventory card did not agree to the evidence.
- Two instances where destruction orders from the district attorney were received and the evidence was still in the evidence room.
- Two instances where the drug evidence packets were not sealed (five bottles believed to have cocaine and one bag of marijuana).

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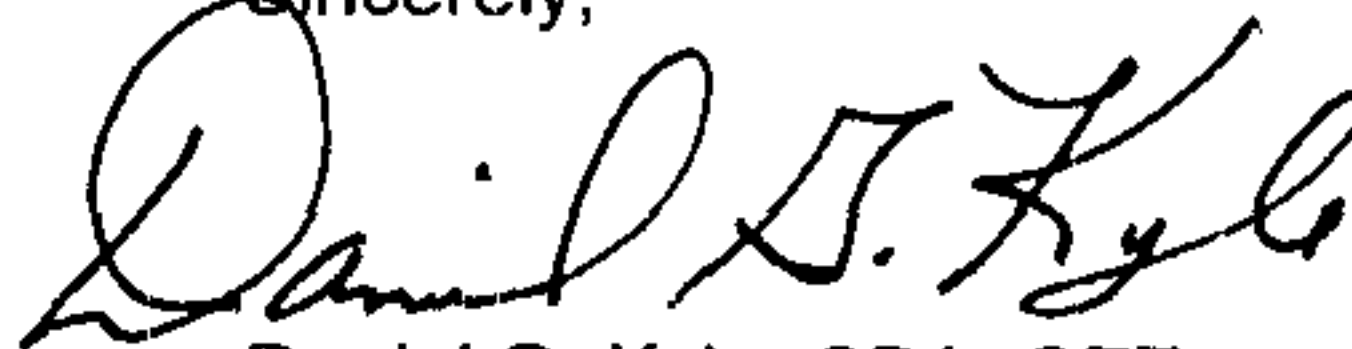
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The town's auditors also reviewed Fourteenth Judicial District Court judgments for assets forfeited to the Vinton Police Department in drug related cases. On June 9, 2000, they could not locate four pistols and three vehicles.

In addition to reporting the missing evidence to the Louisiana State Police and Fourteenth Judicial District Attorney, the police chief should (1) develop written procedures for the storing and destruction of evidence; (2) maintain an inventory listing of all confiscated drugs and weapons that includes the date confiscated, tag number, description of the weapon/drug, reference to the arrest report, and final disposition; (3) perform an inventory of all confiscated weapons and drugs periodically; (4) tag all evidence; (5) seal all packets containing evidence; (6) file all evidence in an orderly manner; (7) prohibit Vinton police officers from destroying evidence; and (8) document all destruction of evidence by maintaining the district attorney destruction order, and evidence from the law enforcement agency that destroyed the evidence to include the date, location, and signature of persons destroying and witnessing the destruction.

We will continue to monitor these findings until the town resolves them. Copies of this letter have been delivered to the mayor and aldermen of the Town of Vinton and other authorities as required by law.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is fluid and cursive, with a large initial "D" and "K".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DGK:GLM:dl

[VINTON2]

Attachment 1

Disposition of Findings

The following represents a summary of the findings from our audit resolution report of the Town of Vinton dated November 24, 1998. Based on the results of the procedures performed during our follow-up visit to the town on June 8, 2000, we report the disposition of those findings as follows:

Finding	Disposition
1. The town is not fully accounting for issued traffic tickets or misdemeanor summonses.	Although there is improvement in accounting for traffic tickets, there were numerous traffic tickets for which the final dispositions were not documented. For misdemeanor summonses, the numerical sequence is not accounted for and the final dispositions for numerous summonses were not documented.
2. Controls over receipts and disbursements need to be improved.	Resolved.
3. The town needs to obtain quotes for large purchases.	Resolved.
4. The utility accounts receivable balance in the general ledger is not reconciled with the detailed accounts receivable listing and the meter deposit account is not reconciled with the detailed listing of customers' meter deposits.	Partially resolved. The meter deposit account is reconciled each month with the detailed listing of customers' meter deposits; however, the accounts receivable balance in the general ledger is not reconciled with the detailed accounts receivable listing.
5. Controls over the town's gasoline pumps need to be improved.	Resolved. The town no longer has gasoline pumps. Gasoline is now purchased at a service station by using Fuelman credit card.
6. Form I-9 - "Employment Eligibility Verification" is not maintained for employees hired after November 6, 1986, as required by the United States Department of Justice, Immigration and Naturalization Service and authorized pay rate/salary is not included in the employee's personnel file.	Resolved.
7. Detailed fixed asset records are not complete, all assets are not tagged, and physical inventories of all fixed assets are not conducted.	Partially resolved. Detailed fixed asset records are now maintained for the administrative, public works, police, and fire departments. However, detailed records for land and buildings are not maintained.

Attachment 2

Management's Responses

"Gateway to the Teche Country"

RAYWOOD LEMAIRE
MAYOR

MARY VICE
CLERK, TREASURER, TAX COLLECTOR

DENNIS D. DROUILLARD
CHIEF OF POLICE

TOWN OF VINTON

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ALDERMAN
DONALD B. DUPRE', SR.
JESSE MENARD
GARLAND D. MILLER
DAVID T. RIGGINS
GLYNDELL W. EBARR

June 27, 2000

**Office of Legislative Auditor
State of Louisiana
Dr. Daniel G. Kyle, Ph.D., CPA, CFE
P.O. Box 94397
Baton Rouge, LA 70804-9397**

RE: Management Response

Dear Dr. Kyle:

The following are the responses to your recommendations we received on June 23, 2000.

I. Need to Improve Controls Over Traffic Tickets & Misdemeanor Summonses:

Since February of 1999, the Police Department has taken over control of all tickets and misdemeanor summonses. At the time Mr. McCrary was here we were having computer problems and final disposition of some of the tickets had not yet been logged by hand. Since that time all dispositions have been logged in the log book and a copy was sent to Mr. McCrary. The Chief of Police will now check this on a regular basis and give a monthly report to the Mayor.

II. Need to Improve Controls Over Utility Accounts:

We have updated our software and are in the process of getting the receivable balances in General Ledger and the receivable listing reconciled.

III. Fixed Asset Records Should Be Complete:

We will get original cost or an estimated cost that agree with our financial balance sheet on the land and buildings and add them to our fixed asset records.

IV. Missing Items in the Police Department's Evidence Room:

Chief Dwayne Dupre has officially opened an investigation into the missing items in the Evidence Room. He has said that he will contact an outside agency to assist/conduct said investigation. Chief Dupre is also in the process of developing policies and procedures on receiving, cataloging, storing and destroying evidence. He also is planning to build some shelves in the evidence room, in order to store evidence neatly so that it can be inventoried on a regular basis.

If you have any questions or need further explanation, please feel free to contact me.

Respectfully,


Raywood LeMaire, Mayor

CRL/mv